

## **INFORMATION BULLETIN # 16**

### **INCOME TAX**

**JANUARY, 2003**

**(Replace Information Bulletin #16, dated January 2001)**

**DISCLAIMER:** Information Bulletins are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules and court decisions. Any information that is inconsistent with the law, regulations, or court decisions is not binding on either the Department or the taxpayer. Therefore, information provided in this Bulletin should only serve as a foundation for further investigation and study of the current law and procedures related to its subject matter.

**SUBJECT:** Use of Federal Form W-2 for Reporting Indiana State and County Taxes Withheld

**REFERENCE:** IC 6-3-4-8

#### **INTRODUCTION:**

The purpose of this Bulletin is to provide employers with the necessary information to correctly indicate Indiana adjusted gross income tax withheld, county income tax withheld, and Indiana

advance earned income payments on the State copy of Federal Form W-2, Wage and Tax Statement.

## **I. EMPLOYER'S STATEMENT TO EMPLOYEES**

Every employer, who has withheld tax from income paid or credited to any taxpayer, is required to provide the taxpayer with a statement of the amount of income paid or credited to him and the amount of tax withheld for him, during the calendar year. For both state and county tax purposes, Federal Form W-2, Wage and Tax Statement, should be used for Indiana withholding purposes.

## **II. COMPLETING THE STATE COPY OF FORM W-2 FOR STATE AND COUNTY TAX WITHHOLDING**

All Indiana State income tax withheld by an employer must be designated in the appropriate boxes of the state copy of the W-2 form. For purposes of identifying Indiana State income tax withheld, the abbreviation IN must be shown in box 15.

State income tax information should be reported in boxes 16 and 17. Box 16 should report the amount of wages subject to Indiana income tax. Box 17 should report the amount of Indiana income tax withheld.

All Indiana county income taxes withheld by an employer must be designated in the appropriate boxes of state copy of the W-2 form. To identify county tax withheld for the tax year, enter C and the adopting county code in box 20.

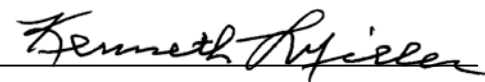
County income tax information should be reported in boxes 18 and 19. Box 18 should report the amount of wages subject to county income tax. Box 19 should report the amount of county income tax withheld.

Advance Earned Income Credit Payments should be reported on the bottom line of box 19. Enter "IN-ADV" on the bottom line of box 20.

### III. COUNTY CODE LISTINGS

1. Adams	32. Hendricks	63. Pike
2. Allen	33. Henry	64. Porter
3. Bartholomew	34. Howard	65. Posey
4. Benton	35. Huntington	66. Pulaski
5. Blackford	36. Jackson	67. Putnam
6. Boone	37. Jasper	68. Randolph
7. Brown	38. Jay	69. Ripley
8. Carroll	39. Jefferson	70. Rush
9. Cass	40. Jennings	71. St. Joseph
10. Clark	41. Johnson	72. Scott
11. Clay	42. Knox	73. Shelby
12. Clinton	43. Kosciusko	74. Spencer
13. Crawford	44. LaGrange	75. Starke
14. Daviess	45. Lake	76. Steuben
15. Dearborn	46. LaPorte	77. Sullivan
16. Decatur	47. Lawrence	78. Switzerland
17. Dekalb	48. Madison	79. Tippecanoe
18. Delaware	49. Marion	80. Tipton
19. Dubois	50. Marshall	81. Union
20. Elkhart	51. Martin	82. Vanderburgh
21. Fayette	52. Miami	83. Vermillion
22. Floyd	53. Monroe	84. Vigo
23. Fountain	54. Montgomery	85. Wabash
24. Franklin	55. Morgan	86. Warren
25. Fulton	56. Newton	87. Warrick
26. Gibson	57. Noble	88. Washington
27. Grant	58. Ohio	89. Wayne
28. Greene	59. Orange	90. Wells
29. Hamilton	60. Owen	91. White
30. Hancock	61. Parke	92. Whitley
31. Harrison	62. Perry	

Refer to Information Bulletin #32, Income Tax, for additional information concerning state and county taxes.



Kenneth L. Miller  
Commissioner